

EXHIBIT O

Labaton Sucharow

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September 28, 2022

VIA ELECTRONIC MAIL

American Arbitration Association
120 Broadway
21st Floor
New York, NY 10271
MultiCaseFiling@adr.org

Re: Samsung – Mass Arbitration Claims Filed September 7, 2022

To Whom It May Concern:

I write on behalf of the 50,000 Claimants (“Claimants”) represented by Labaton Sucharow LLP in response to Samsung Electronics America, Inc. and Samsung Electronics Co., Ltd.’s (collectively, “Samsung”) September 27th letter.

Although Samsung’s letter is rife with factual inaccuracies, Claimants will not herein correct the record because it is neither productive nor efficient to engage in a letter writing campaign before the American Arbitration Association (“AAA”) while Samsung is refusing to honor its contractual obligations to its users, pay its fees, and allow these arbitrations to move forward to the merits.

Claimants decline Samsung’s invitation to pay Samsung’s fees to arbitrate the cases. Claimants further respectfully request the AAA issue an invoice to Samsung or, if the AAA believes Samsung’s statement is sufficient regarding its refusal to pay the business fees, close the cases so Claimants can proceed to court.

Claimants expressly reserve all rights.

Sincerely yours,

A handwritten signature in black ink, appearing to be 'J. Gardner', written over a horizontal line.

Jonathan Gardner